



Michael D. Cooper (Bar No. 42761)  
Elizabeth Berke-Dreyfuss (Bar No. 11465) **Signed: December 31, 2009**  
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**ALAN JAROSLOVSKY**  
U.S. Bankruptcy Judge

Attorneys for Debtor-in-Possession  
John Frederick Dixon

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SANTA ROSA DIVISION

In re  
  
JOHN FREDERICK DIXON,  
  
Debtor.

Case No. 09-11851  
Chapter 11

**ORDER OVERRULING OBJECTIONS TO  
CLAIMS OF EXEMPTION**

The Objection and Amended Objection (collectively, "Objections") filed by ORIX Capital Markets, LLC to the Debtor's Claims of Exemption of his Schwab and FiServ IRA Accounts came on for hearing on October 2, 2009 and December 3, 2009. Elizabeth Berke-Dreyfuss of Wendel Rosen Black & Dean LLP appeared on behalf of the Debtor, and Walter Gouldsbury of Jeffer, Mangels, Butler & Marmaro, LLP, appeared on behalf of ORIX Capital Markets, LLC. For the reasons stated on the record, and in the Memorandum on Objection to Claim of Exemption, and for good cause appearing therefore,

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IT IS HEREBY ORDERED, ADJUDGED AND DECREED:

The Objections to Claims of Exemption filed by ORIX Capital Markets, LLC are  
overruled with prejudice.

APPROVED AS TO FORM AND CONTENT:

JEFFER, MANGELS, BUTLER & MARMARO, LLP

By /s/ Walter Gouldsbury  
Walter Gouldsbury  
Attorneys for ORIX Capital Markets, LLC

**\*\* END OF ORDER\*\***